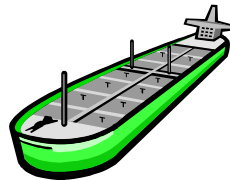




Fuel Tax Handbook

For use in answering common Fuel Tax questions.



This publication is intended to give assistance to the general public. Every attempt has been made to provide information that is consistent with the appropriate statutes, rules, and court decisions in place at the time of this printing.



STATE OF INDIANA

DEPARTMENT OF REVENUE OFFICE OF THE COMMISSIONER

Indiana Government Center North
100 North Senate Avenue, Room N248
Indianapolis, Indiana 46204-2253

November 2004

Dear Gasoline Distributors and Special Fuel Dealers:

Another year has gone by and we at the Indiana Department of Revenue continue to make changes in fuel tax administration procedures that we hope will improve our services to you.

I would like to take a few minutes of your time to discuss the filing and payment methods that currently exist for fuel tax, and then I would like to tell you about our vision for the future. Today you only have a couple of filing options available to you, paper returns or EDI (Electronic Data Interchange). EDI filing provides the most efficient and accurate method of filing, however, most of you are still filing paper returns. Paper returns take more time to process and allows data entry errors. These errors eventually become a problem for both the department and you, the taxpayer. If you are interested in EDI filing please contact us. The payment methods available are EFT (Electronic Funds Transfer) and check/money order/cash. A number of you are filing by EFT, which allows for the efficient transfer of funds to the Department.

As we look to the future we are striving to provide you with a menu selection with regard to your filing options. We hope in the early months of 2005 to begin testing with some of you to start using 2 D Bar Codes on your monthly returns. We are in the final stages of developing a program that we will provide to you that will allow you to complete the returns and schedules and include a 2 D Bar Code on the returns when you print them. We will then be able to scan the bar codes and read the data from your returns. This process had worked very successfully for us in other tax types and we hope it will provide you with an easy and economical way to file your fuel tax returns in the future. We are also looking at Internet options and will keep you apprised of our progress in that area.

Along with the advancement in filing your monthly returns we hope to provide you with additional options for payment. Part of the Internet option will be the ability to pay on line by E Check, which again will provide you with an easier payment method.

Finally, this handbook is designed to assist you in your understanding of the filing and payment requirements for fuel tax, if you have questions, suggestions or comments please contact the Department's Fuel Tax Section for assistance.

Sincerely,

Kenneth L. Miller
Commissioner

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• Schedule 11 (Schedule of Diversions) with instructions	
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- MF-600 (Petroleum Severance Tax Return) with instructions

Alternative Fuel

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- SF-2 (Special Fuel Bond Form)
- MF-134 (Cash Bond Form)
- MF-135 (Letter of Credit)
- MF-202 (Oil Inspection Form)

Refunds

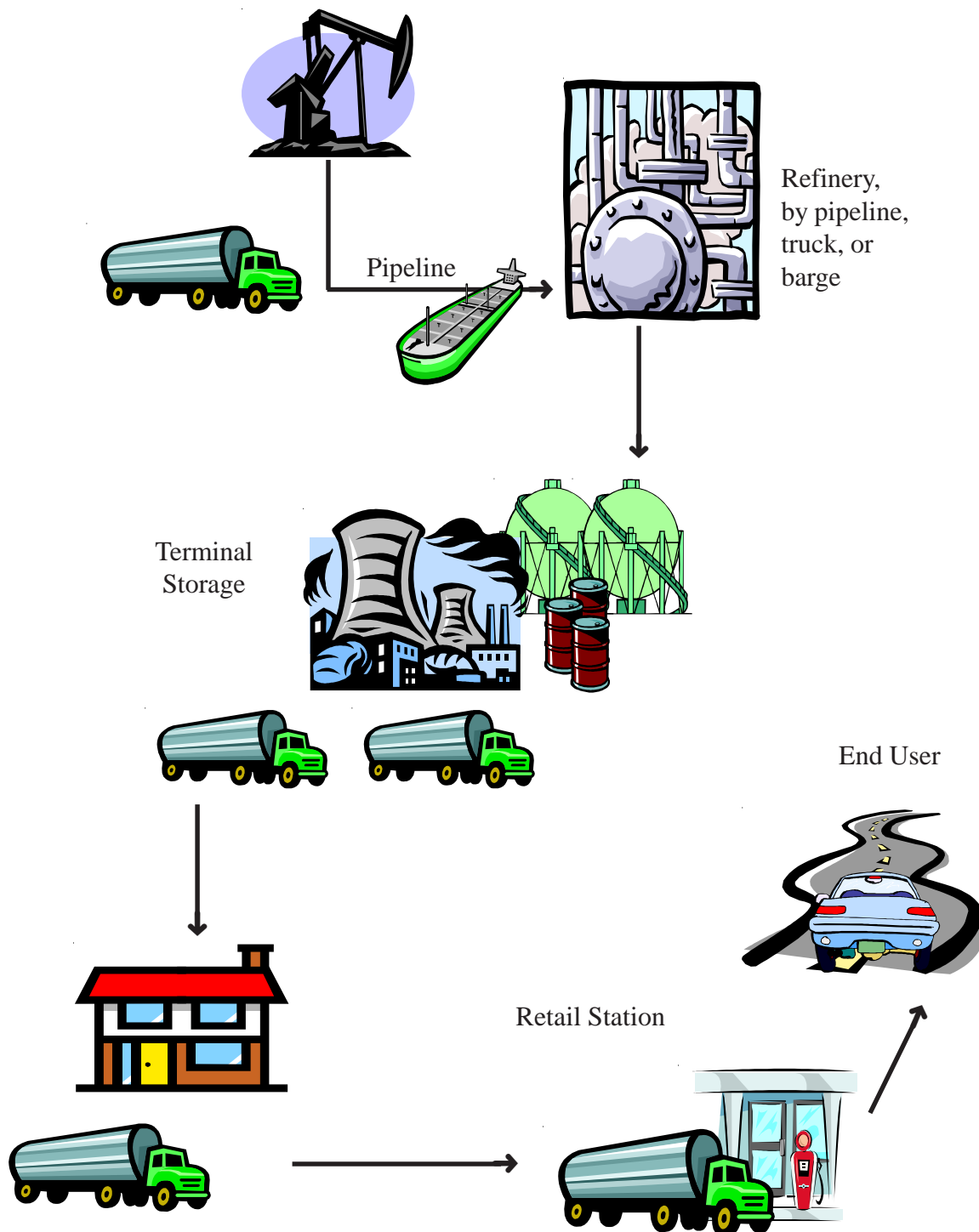
- REF-1000 with instructions
- REF-1000A

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Introduction

This Fuel Tax Handbook is designed to assist you in the preparation of your monthly Indiana fuel reporting forms and to provide you with the most current forms and instructions for special fuel as well as gasoline. We have included information that we hope will be helpful to you in determining the fuel licensing and reporting requirements that best suit your company needs.



Indiana State Tax Rates

How do I request a waiver of penalty and interest?

A request for waiver of penalty must be submitted in writing. An explanation or reason for requesting the waiver should be included. Each waiver request is reviewed and a determination is made. However, only penalty can be waived. Indiana Code 6-8.1-10-(e) prohibits the waiver of interest.

Interest Rates

Time Period	Rate Per Year	Rate Per Month
12-23-63 THRU 12-31-77	6%	.005
01-01-78 THRU 12-31-80	8%	.0067
01-01-81 THRU 12-31-81	12%	.01
01-01-82 THRU 12-31-82	17%	.01417
01-01-83 THRU 12-31-84	13%	.01083
01-01-84 THRU 12-31-85	12%	.01
01-01-86 THRU 12-31-86	10%	.0083
01-01-87 THRU 12-31-87	8%	.0067
01-01-88 THRU 12-31-88	9%	.0075
01-01-89 THRU 12-31-91	10%	.0083
01-01-92 THRU 12-31-92	8%	.0067
01-01-93 THRU 12-31-94	7%	.0058
01-01-95 THRU 12-31-95	6%-Assessments 4%-Refunds	.005-Assessments .00333-Refunds
01-01-96 THRU 12-31-00	7%-Assessments 5%-Refunds	.0058-Assessments .0042-Refunds
01-01-01 THRU 12-31-02	8%-Assessments 6%-Refunds	.0067-Assessments .005-Refunds
01-01-03 THRU 12-31-03	6%-Assessments 4%-Refunds	.005-Assessments .00333-Refund
01-01-04 THRU 12-31-04	4%-Assessments 2%-Refunds	.00333-Assessments .00166-Refunds
01-01-05 THRU 12-31-05	3%-Assessments 1%-Refunds	.0025-Assessments .0008-Refunds

***Note: For years prior to 1995, the refund and assessment interest rates were the same.**

Gasoline	\$.18/gallon	Special Fuel	\$.16/gallon
Oil Inspection Fee	\$.008/gallon	Sales Tax Rate	\$.06/dollar

Ordering Forms

How do I order blank forms?

The following chart lists all fuel tax forms, a brief description of the forms and different ways to obtain the forms:

	Telephone	In Person	By Mail	*TaxFax Retrieval Code	Web Site
SF-900, Consolidated Special Fuel Monthly Return	✓	✓	✓	3011	✓
SF-401, Special Fuel Transporter Monthly Return	✓	✓	✓	3030	✓
FT-501, Terminal Operators Monthly Return	✓	✓	✓	3012	✓
SF-701, Previously Untaxed Fuel Monthly Return	✓	✓	✓	3040	
SF-801, Alternative Fuel Decal Application	✓	✓	✓	3300	✓
MF-360, Consolidated Gasoline Monthly Return	✓	✓	✓	3110	✓
MF-600, Petroleum Severance Monthly Return	✓	✓	✓	3200	✓
REF-1000, Consolidated App. for Fuel Tax Refund	✓	✓	✓	3113	✓
REF-1000A, Affidavit of Cert. of Tax Paid Invoices	✓	✓	✓	3302	✓
FT-1 Consolidated Fuel Tax Application	✓	✓	✓	3050	✓

*TaxFax retrieval codes are for the forms themselves. This code does not include schedules or instructions.

To receive forms by mail, send request to:

Indiana Department of Revenue
P.O. Box 6080
Indianapolis, IN 46206-6080

To request forms by telephone:

(317) 615-2630

To receive forms in person:

Indiana Department of Revenue
100 N. Senate Ave.
Taxpayer Services, Room N105
Indianapolis, IN 46204

To receive forms by TaxFax:

(317) 233-2329

To receive forms on the Internet: www.in.gov/dor These forms will be in a .pdf format.

To receive the Fuel Tax License Listing and Supplements (Gasoline Distributors only) please send an email to fetax@dor.in.gov with the name of your company, Federal Identification Number (FID) or Taxpayer Identification Number (TID). This document will be in a .pdf format.

Tax Rates

For a list of the current tax rates to help you in completing your return, log onto our website at www.in.gov/dor and refer to [Departmental Notice #2](#) and/or [Departmental Notice #12](#).

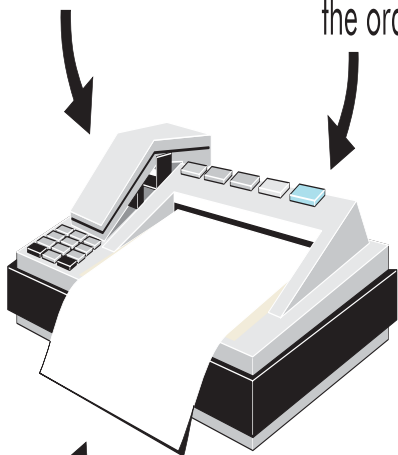
Indiana TaxFax

(317) 233-2FAX

*It's as easy as 1-2-3 to get tax forms
...24 hours a day!*

1. Call from the telephone portion of your fax machine.

2. Listen to the voice prompts and complete the ordering process.



3. Your forms will begin printing within moments.

Indiana TaxFax (317) 233-2329

Indiana TaxFax is an automated form and information distribution system. It is available 24 hours a day, seven days a week. To access the system, Call (317) 233-2329 from the telephone portion of your fax machine. Then just follow the voice prompts to complete the ordering process. Your forms will arrive at the fax machine from which you are calling in a few minutes.

A few things to remember:

- You must be calling from your fax machine as you will need to press the Start button on that fax machine when you have completed the ordering process.
- Each document on the system has a unique retrieval code. Please refer to one of the catalogs which are available through the system for a list of available documents and their retrieval codes. (Retrieval codes do not match form numbers.)
- And finally, if you need assistance, an operator is available Monday through Friday from 8:15 a.m. until 4:30 p.m. The operator can provide technical assistance if you have trouble retrieving documents. Questions about how to complete each tax form need to be directed to the following:

State Tax Questions:

(317) 232-2240

Federal Tax Questions:

(800) 829-1040

Motor Carrier Questions:

(317) 615-7200

Motor Fuel Questions

(317) 615-2630

Indiana Terminal Locations

All Terminal ID's are T-35-IN-32

Terminal #	Company Name/Terminal Name	Address	City	State	ZipCode
01	Amoco Oil Inc. - Brookston (Closed)	11555 Rt. 43	Brookston	IN	47923
02	Premcor Pipeline	1020 141st Street	Hammond	IN	46320
03	BP Products North America Inc.	12694 Adams Road	Granger	IN	46530
04	BP Products North America Inc.	2500 N. Tibbs	Indianapolis	IN	46222
05	BP Products North America Inc.	2530 Indianapolis Boulevard	Whiting	IN	46394
06	Marathon-Ashland - Clarksville	214 Center Street	Clarksville	IN	47124
07	Marathon-Ashland - Evansville	2508 Broadway	Evansville	IN	47712
08	Marathon-Ashland - Huntington	4648 N. Meridian Road	Huntington	IN	46750
09	Citgo Petroleum - East Chicago	2500 E. Chicago Avenue	East Chicago	IN	46312
10	Citgo Petroleum - Huntington	4393 N. Meridian Road US 24	Huntington	IN	46750
11	Gladieux Trading & Marketing	4757 U.S. 24 East	Huntington	IN	46750
12	Transmontagne Terminating Inc.	20 Jackson Street	New Albany	IN	47150
13	Transmontagne Terminating Inc.	2630 Broadway	Evansville	IN	47712
14	Countrymark Coop - Mt. Vernon	1200 Refinery Road	Mt. Vernon	IN	47620
15	LaGloria Oil & Gas	9323 W. 30th Street	Clermont	IN	46234
16	LaGloria Oil & Gas	9780 N. US Hwy 31	Seymour	IN	47274
17	Buckeye Terminals	W 30th Street	Clermont	IN	46234
18	Marathon-Ashland - Hammond	4206 Columbia Highway	Hammond	IN	46327
19	Marathon-Ashland - Indianapolis	4955 Robison Road	Indianapolis	IN	46268
20	Marathon-Ashland - Mt. Vernon	Old State Road 69 South	Mt. Vernon	IN	47620
21	Marathon-Ashland - Muncie	2106 E. State Road	Muncie	IN	47303
22	Marathon-Ashland - Speedway	1304 Olin Avenue	Indianapolis	IN	46222
24	Mobil Oil Corp - Hammond	1527 141st Street	Hammond	IN	46327
25	Phillips 66 - East Chicago	400 E. Columbus Drive	East Chicago	IN	46312
26	Phillips 66 - Clermont	3230 N. Raceway Road	Clermont	IN	46234
27	S.T. Services - Clermont	3350 N. Raceway Road	Clermont	IN	46234
28	Buckeye Terminals	2400 Michigan Street	Hammond	IN	46320
29	Buckeye Terminals	2000 E. State Road 28	Muncie	IN	47303
30	Buckeye Terminals	5405 W. 96th Street	Indianapolis	IN	46268
31	Sun Refining & Mkt. - Huntington	4691 N. Meridian Street	Huntington	IN	56750
32	TEPPCO - Princeton	CR 950 E	Oakland City	IN	47660
33	Center Terminal Company - Indianapolis	10833 E. County Road 300 N.	Indianapolis	IN	46234
34	Lassus Bros.	4413 N. Meridian Place	Huntington	IN	56750
35	Countrymark Coop - Joliet	17710 Mule Barn	Westfield	IN	45074
36	Countrymark Coop - Peru	Highway 24 West	Peru	IN	46970
37	Countrymark Coop - Switz. City	State Road 54 East	Linton	IN	47441
38	Buckeye Terminals	9410 County Road 300 N.	Indianapolis	IN	46234
39	Buckeye Terminals	129 Barter Street	Mt. Vernon	IN	47620
42	Safety-Kleen Oil Recovery Co.	601 Riley Road	E. Chicago	IN	46312
46	Buckeye Terminals	20630 W. Ireland Road	South Bend	IN	46614

Telephone and E-mail Contacts

If I have questions concerning my fuel taxes, whom should I call?

The following is a list of the Department's contact phone numbers.

Questions About	Call
Licensing/Bonding/Registration	(317) 615-2625
Diversion Number	(888) 367-1600
Import Verification Number	(317) 615-2630
Refunds of Fuel Taxes:	
REF-1000	(317) 232-2339
REF-1000A	(317) 232-2339
Due Dates: Returns and/or Payments	(317) 615-2630
Special Fuel Forms or Filing Requirements	
SF-900	(317) 615-2630
SF-401	(317) 615-2630
FT-501	(317) 615-2630
SF-701	(317) 615-2630
SF-801	(317) 615-2630
Gasoline, Oil Inspection, Gasohol Blender	
MF-360	(317) 615-2699
Petroleum Severance Forms or Filing Requirements	
MF-600	(317) 615-2699
Fax Machine	(317) 615-2691
TaxFax	(317) 233-2329
Website	www.in.gov/dor
EFT Payments	(317) 615-2695
E-mail	fetax@dor.in.gov
Federal Information	(317) 889-2667

Fuel Tax EDI Program

Electronic filing is the quickest and most efficient way to file your Indiana Fuel Taxes. The Indiana Department of Revenue is pleased to announce that EDI filing is now available for Fuel Taxes. The tax forms accepted via EDI include:

MF-360	Gasoline Supplier / Distributor Report
SF-900	Special Fuel Supplier / Distributor Report
SF-401	Special Fuel Transporter Report
FT-501	Terminal Operator Report

Software is now available for creating EDI files. Other means of creating EDI files are acceptable, as long as the files meet the requirements outlined in the *Indiana Fuel Tax Implementation Guide*, available on our website at:

www.state.in.us/dor/electronicservices/pdfs/ftediguid.pdf

The first step to filing EDI is to complete and return the EDI Application, also available on our website at:

<http://www.state.in.us/dor/electronicservices/pdfs/ftediapp.pdf>

Once we have received the completed EDI Application, we will provide you with information to securely upload test files. Email acknowledgements will be sent to confirm receipt of your files and to address any problems with them.

We encourage you to learn more about Indiana's Fuel Tax EDI program to decide if EDI filing is right for you!

Terminal Operator Schedule Descriptions (FT-501)

FT-501 SCHEDULES		
SCHEDULE 501A	<p style="text-align: center;">TERMINAL OPERATOR’S SCHEDULE OF RECEIPTS</p> <p>This schedule should show all receipt transactions by position holder. This position holder is the person who owns or leases storage space in your terminal.</p>	TERMINAL OPERATOR
SCHEDULE 501B	<p style="text-align: center;">TERMINAL OPERATOR’S SCHEDULE OF DISBURSEMENTS</p> <p>This schedule should show all disbursement transactions, by position holder.</p>	TERMINAL OPERATOR
SCHEDULE 501I	<p style="text-align: center;">TERMINAL OPERATOR’S INVENTORY OWNERSHIP SCHEDULE</p> <p>This schedule should indicate a summary, by position holder, of the total terminal activity, by product type, for the month. The information on this schedule provides position holder detail to support the amount(s) shown as beginning/ending inventories receipts, disbursements, and stock gain/losses.</p>	TERMINAL OPERATOR

Special Fuel Schedule Descriptions (SF-900)

Form SF-900 SCHEDULES		
RECEIPTS		
SCHEDULE 1	<p>GALLONS RECEIVED, TAX PAID</p> <p>This schedule is to be completed any time you purchase fuel and pay the Indiana special fuel tax to the seller on the transactions.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 2E	<p>GALLONS RECEIVED FOR EXPORT</p> <p>This schedule is to be completed by licensed exporters only and should report gallons received, tax unpaid, from an Indiana terminal for export. Gallons exported from your bulk plant on which Indiana tax has been paid is not reportable on this schedule. Other license holders should not complete this schedule.</p>	<p>EXPORTER</p>
SCHEDULE 2K	<p>GALLONS OF NONTAXABLE FUEL RECEIVED AND SOLD OR USED FOR A TAXABLE PURPOSE</p> <p>This schedule should be completed to report gallons of non-taxable fuel you have blended for resale or blended for your own taxable use. Receipts reported on this schedule should equal taxable gallons reported on Schedule 5-10. (Blenders and Dyed Fuel Users only)</p>	<p>IMPORTER</p> <p>BLENDER</p> <p>DYED FUEL USER</p>
SCHEDULE 3	<p>GALLONS IMPORTED VIA TRUCK, BARGE OR RAIL, TAX UNPAID</p> <p>This schedule is to be completed anytime you receive imported gallons, via truck delivery, barge, or rail, into non-terminal storage, on which no Indiana fuel tax has been paid. This would include gallons picked up for direct delivery to your customers or delivery into your retail outlets. Do not report gallons received into your terminal storage on this schedule.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p>
SCHEDULE 4	<p>GALLONS IMPORTED INTO OWN STORAGE TAX FREE</p> <p>This schedule is to be completed anytime you receive imported gallons, via truck delivery, barge, or rail on which Indiana fuel tax has not been paid.</p>	<p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p>

Special Fuel Schedule Descriptions (SF-900 cont.)

	DISBURSEMENTS	
SCHEDULE 5	<p>GALLONS DELIVERED TAX COLLECTED</p> <p>This schedule is to be completed if you sell fuel which you have purchased tax paid and/or unpaid and have collected the Indiana fuel tax from the purchaser. This only includes gallons disbursed from your own terminal storage and untaxed imports delivered directly to your customer (Schedule 3). Also include your company's own taxable usage on this schedule. Do not include direct sales where you have purchased tax paid special fuel from another licensed supplier or permissive supplier and delivered directly to your customer. Blenders and dyed fuel users should report total gallons of non-taxable fuel sold or used in a taxable manner.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p> <p>BLENDER</p> <p>DYED FUEL USER</p>
SCHEDULE 6	<p>GALLONS DELIVERED VIA RAIL, PIPELINE OR VESSEL TO LICENSED SUPPLIERS, TAX NOT COLLECTED</p> <p>This schedule includes the sale/transfer of all gallons, dyed and undyed, excluding truck deliveries via rail, barge, ship, or pipeline to another Indiana licensed supplier, tax not collected.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 6X	<p>GALLONS DISBURSED ON EXCHANGE FOR OTHER SUPPLIERS/PERMISSIVE SUPPLIERS</p> <p>This schedule should be completed anytime you disburse gallons through an exchange agreement on which tax was not billed.</p>	<p>SUPPLIER</p>
SCHEDULE 7	<p>GALLONS EXPORTED TO THE STATE OF _____</p> <p>This schedule includes gallons exported by you to other states. If you export to more than one state, separate schedules must be completed for each state and must be prepared in duplicate. Special Fuel license holders should not include exports of kerosene on this schedule.</p>	<p>SUPPLIER</p> <p>EXPORTER</p>

Special Fuel Schedule Descriptions (SF-900 cont.)

SCHEDULE 7A	<p>GALLONS SOLD TO UNLICENSED EXPORTERS FOR EXPORT TO THE STATE OF _____</p> <p>This schedule includes gallons sold to unlicensed exporters upon which Indiana Special Fuel Tax has not been charged. You are required to collect the destination state's special fuel tax from the customer and remit it to the state. If you sell for export to more than one state, separate schedules must be completed for each state and must be prepared in duplicate. Do not include exports of kerosene on this schedule.</p>	SUPPLIER
SCHEDULE 7B	<p>GALLONS SOLD TO LICENSED EXPORTERS FOR EXPORT TO THE STATE OF _____</p> <p>This schedule includes gallons sold to licensed exporters or licensed suppliers acting in the capacity of licensed exporters. An exporter must supply you with proof of its license in the destination state. If the customer is not licensed, you are required to collect the destination state's special fuel tax and remit it to that state. Sales to unlicensed exporters are to be reported on Schedule 7A. Do not include exports of kerosene on this schedule.</p>	SUPPLIER
SCHEDULE 8	<p>GALLONS OF FUEL SOLD TO THE U.S. GOVERNMENT TAX EXEMPT</p> <p>This schedule includes gallons of fuel sold to the U.S. Government located in Indiana. Sales of dyed special fuel to the U.S. Government are to be reported on Schedule 10.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p> <p>IMPORTER</p> <p>BLENDER</p>
SCHEDULE 8K	<p>KEROSENE SALES (INFORMATION ONLY)</p> <p>Schedule 8K must be filed if you have nontaxable kerosene sales with an Indiana destination. You must complete columns 6, 7, 8, 9 and 12 of this schedule. Other columns are optional. The total from this schedule should not be carried forward to SF-900. This is an information only schedule.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>
SCHEDULE 10	<p>GALLONS SOLD OF TAX EXEMPT DYED FUEL</p> <p>This schedule should only include dyed fuel sold to customers who will use the fuel for exempt purposes. Any dyed fuel imported and reported on Schedule 3 should also be reported on this schedule. Sales of dyed fuel reported on schedules 6, 6X, 7, 7A. and 7B are not to be reported on this schedule. Sales of dyed fuel that are delivered via rail, pipeline or vessel are not to be reported on Schedule 10. Also not reported on Schedule 10 are gallons delivered to suppliers or permissive suppliers via exchange agreements and exports.</p>	<p>SUPPLIER</p> <p>PERMISSIVE SUPPLIER</p>

Special Fuel Schedule Descriptions (SF-900 cont.)

<p>SCHEDULE 10E</p>	<p>TAX UNCOLLECTIBLE FROM ELIGIBLE PURCHASERS</p> <p>This schedule must be filed when a supplier or permissive supplier is claiming a deduction, on Line 7 of the SF-900, for tax that has become uncollectible from an eligible purchaser.</p>	<p>SUPPLIER PERMISSIVE SUPPLIER</p>
<p>SCHEDULE 11</p>	<p>SCHEDULE OF STATE DIVERSION CORRECTIONS</p> <p>This schedule should be completed to report all diversion transactions. Anytime an incorrect shipping paper has been issued or fuel is diverted from the original destination state, a “diversion number” must be obtained from the Department. This schedule should reflect all loads of fuel that have been diverted during the reporting period.</p>	<p>SUPPLIER PERMISSIVE SUPPLIER IMPORTER BLENDER EXPORTER TRANSPORTER</p>

Special Fuel Transporter Schedule Descriptions (SF-401)

SF-401 SCHEDULES		
SCHEDULE 1A	<p>EXPORTS</p> <p>This schedule is completed to show all loads of fuel that are transported, in vehicles with a capacity greater than 5,400 gallons, from a point inside Indiana to a point outside Indiana.</p>	TRANSPORTER
SCHEDULE 2A	<p>IMPORTS</p> <p>This schedule is completed to show all loads of fuel that are transported, regardless of the vehicle capacity, from a point outside Indiana to a point inside Indiana.</p>	TRANSPORTER
SCHEDULE 3A	<p>IN-STATE TRANSFERS</p> <p>This schedule is completed when transporting special fuel from a point starting within Indiana to a point ending in Indiana, when the vehicle capacity transporting is greater than 5,400 gallons.</p>	TRANSPORTER

Consolidated Gasoline Monthly Schedule Descriptions (MF-360)

Form MF-360 SCHEDULES

RECEIPTS

SCHEDULE 1A	<p>GALLONS RECEIVED INTO TERMINAL STORAGE, TAX PAID</p> <p>This schedule should be completed anytime you receive tax paid product by any means.</p>	<p>GASOHOL BLENDER GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>
SCHEDULE 2	<p>GALLONS RECEIVED FROM LICENSED GASOLINE DISTRIBUTOR OR OIL INSPECTION DISTRIBUTOR, TAX UNPAID</p> <p>This schedule should be completed anytime you receive un- taxed product.</p>	<p>GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>
SCHEDULE 2K	<p>GALLONS OF NONTAXABLE FUEL RECEIVED AND SOLD OR USED FOR A TAXABLE PURPOSE</p> <p>This schedule should be completed to report gallons of non-taxable fuel you have blended for resale or blended for your own taxable use.</p>	<p>GASOHOL BLENDER</p>
SCHEDULE 2X	<p>GALLONS RECEIVED FROM DISTRIBUTOR ON EXCHANGE</p> <p>This schedule should be used anytime you receive gasoline through an exchange agreement on which you did not pay the tax. An example of this would be if you sell to and invoice your customer for gallons actually disbursed by an- other Distributor with whom you have an exchange agree- ment. Although the other Distributor made the distribution, the receipt and responsibility of the tax is yours.</p>	<p>GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>
SCHEDULE 3	<p>GALLONS IMPORTED VIA TRUCK, BARGE OR RAIL, TAX UNPAID</p> <p>This schedule is to be completed anytime you receive im- ported gallons, via truck delivery, barge, or rail, into non- terminal storage, on which no Indiana fuel tax has been paid. This would include gallons picked up for direct delivery to your customers or delivery into your retail outlets. Do not report gallons received into your terminal storage on this schedule.</p>	<p>GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR</p>

Consolidated Gasoline Monthly Schedule Descriptions (MF-360 cont.)

Receipts Cont.

SCHEDULE 4	<p>GALLONS IMPORTED INTO OWN STORAGE TAX FREE</p> <p>This schedule is to be completed anytime you receive imported gallons, via truck delivery, barge, or rail on which Indiana fuel tax has not been paid.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>
	DISBURSEMENTS	
SCHEDULE 5	<p>GALLONS DELIVERED TAX COLLECTED</p> <p>This schedule is to be completed if you sell fuel which you have purchased tax paid and/or unpaid and have collected the Indiana fuel tax from the purchaser. This only includes gallons disbursed from your own storage and untaxed imports delivered directly to your customer (Schedule 3). Also include your company's own taxable usage on this schedule.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p> <p>GASOHOL BLENDER</p>
SCHEDULE 6D	<p>GALLONS DELIVERED TO LICENSED DISTRIBUTORS, TAX NOT COLLECTED</p> <p>This schedule should be completed to report gallons sold tax exempt to other licensed Distributors.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>
SCHEDULE 6X	<p>GALLONS DISBURSED ON EXCHANGE</p> <p>This schedule should be completed anytime you disburse gallons through an exchange agreement on which tax was not billed.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>
SCHEDULE 7	<p>GALLONS EXPORTED TO STATE OF _____</p> <p>This schedule includes gallons exported by you to other states. If you export to more than one state, separate schedules must be completed for each state and must be prepared in duplicate.</p>	<p>GASOLINE DISTRIBUTOR</p> <p>OIL INSPECTION</p> <p>DISTRIBUTOR</p>

Consolidated Gasoline Monthly Schedule Descriptions (MF-360 cont.)

SCHEDULE 8	<p>GALLONS OF FUEL SOLD TO THE U.S. GOVERNMENT TAX EXEMPT</p> <p>This schedule includes gallons of fuel sold to the U.S. Government located in Indiana.</p>	GASOLINE DISTRIBUTOR OIL INSPECTION DISTRIBUTOR
SCHEDULE 10A	<p>GALLONS DELIVERED TO MARINA FUEL DEALERS</p> <p>This schedule includes gallons sold to Marina Fuel Dealers. A marina fuel dealer must supply you with proof of its license. If the customer is not licensed, you are required to collect the tax and remit it to the state.</p>	GASOLINE DISTRIBUTOR
SCHEDULE 10B	<p>GALLONS DELIVERED TO AVIATION FUEL DEALERS</p> <p>This schedule includes gallons sold to Aviation Fuel Dealers. An aviation fuel dealer must supply you with proof of its license. If the customer is not licensed, you are required to collect the tax and remit it to the state.</p>	GASOLINE DISTRIBUTOR

License Requirements

If You:	Then You Must/May Register As:	Fee Amount	Bond Amount
Have a fuel storage and distribution facility that is supplied by pipeline or marine vessel; and such facility has a “rack” from which special fuel may be removed; and the facility is registered as a qualified terminal by the Internal Revenue Service for receipt of taxable motor fuels free of federal motor fuel taxes; and you are engaged in business in Indiana.	Terminal Operator	\$300.00	\$2000.00
Import (or acquire by importing) fuel by pipeline or marine vessel, from within the United States, into a terminal; or import from a foreign country; or produce manufacture, or refine fuel in Indiana; or own fuel in the pipeline or terminal system in Indiana; or are subject to the general taxing or police jurisdictions of Indiana; or are also registered under Section 4101 of the IRC for transactions of taxable motor fuels in the bulk distribution system.	Supplier	\$500.00	\$2000.00 Minimum
Have no Indiana business sites; hold fuel inventory in a federally qualified terminal located outside Indiana; and are registered under Section 4101 of the Internal Revenue Code.	Permissive Supplier	\$50.00	\$2000.00 Minimum
Were licensed and in good standing as a Special Fuel User or Special Fuel Dealer as of July 1, 1993; purchased 240,000 gallons or more of taxable special fuel each year for the past 2 years or otherwise meet the financial responsibility and bonding requirements of the Department.	Eligible Purchaser	No Fee	\$2000.00 Minimum
Transport special fuel in Indiana by whatever manner from a point outside Indiana to a point inside Indiana or from a point inside Indiana to a point outside Indiana; are engaged in business in Indiana.	Transporter	\$50.00	\$2000.00
An importer is a person (other than a Supplier or Permissive Supplier) who wishes to cause undyed special fuel to be delivered into Indiana on the person’s own behalf, for the person’s own account or for resale to an Indiana purchaser. If the special fuel is for resale to an Indiana purchaser, then the fuel must be transported from another state by truck, pipeline, or barge into storage facilities other than qualified terminals.	Importer	\$200.00	\$2000.00 Minimum
Purchase undyed special fuel at an Indiana terminal, for the purpose of transporting or delivering the fuel to another country or state; engaged in business in Indiana and are licensed in the destination state to either collect or remit the other state’s special fuel taxes; want to deal in tax free special fuel.	Exporter	\$200.00	\$2000.00

License Requirements

If You:	Then You Must/May Register As:	Fee Amount	Bond Amount
Engage in the process of blending one (1) or more petroleum products, with or without another product, regardless of the original character of the product blended; and the end product is capable for use in the generation of power for the propulsion of a motor vehicle, an airplane or a motorboat. Note: if you only engage in the blending that occurs in the process of refining by the original refiner of crude petroleum or blending of products known as lubricating oils and greases, you are not considered a blender for taxable purposes under Indiana law.	Blender	No Fee	No Bond
Qualify for the Federal Diesel Fuel Tax Exemption under Section 4082 of the Internal Revenue Code to operate motor vehicles on highways; and are purchasing red dyed low sulfur diesel fuel.	Dyed Fuel User	No Fee	No Bond
First receive gasoline in Indiana and subsequently distribute such gasoline to other commercial accounts by tank car, tank truck, or transport; or purchase, or otherwise transfer, gasoline which is imported into Indiana by a person not licensed as a gasoline distributor, via tank car, tank truck, or transport or first receive gasoline which is withdrawn from a pipeline, terminal, barge or refinery.	Gasoline Distributor	\$100.00	\$2000.00 Minimum
Distribute jet fuel, kerosene, naptha, distillates, or fuel oil. Note: If you hold an Indiana Gasoline Distributor's license, you are automatically registered as an Oil Inspection Distributor.	Oil Inspection Distributor	\$100.00	\$2000.00 Minimum
Blend alcohol or other non-taxable products with tax paid gasoline.	Gasohol Blender	No Fee	No Bond
Are located at an airport in Indiana and sell gasoline at such airport for the exclusive purpose of propelling aircraft engines and deliver the gasoline directly into the fuel supply tanks of the aircraft.	Aviation Fuel Dealer	\$15.00	No Bond
Operate a marina facility (i.e. marina or boat livery), on Lake Michigan or the Ohio River, and sell gasoline at that facility for the exclusive purpose of propelling motorboat engines, and deliver the gasoline directly into the fuel supply tanks of motorboats.	Marina Fuel Dealer	\$15.00	No Bond
Extract any petroleum product from the ground.	Petroleum Severance	No Fee	No Bond

If you have questions regarding your licensing and bonding requirements or would like a license application packet sent to you, please contact the Department at (317) 615-2625, between the hours of 8:15am - 4:30pm.

Glossary

Blender - (6-6-2.5-2) Person who engages in the process of blending. Mixing of one (1) or more Petroleum products.

Book Transfer - Transfer of a product within the terminal before removal across the rack.

Bulk Plant - Means special fuel storage facility, other than a terminal, that is primarily used for redistribution of fuel by motor vehicle with a capacity of not more than five thousand four hundred (5400) gallons.

Destination - Point where the fuel is to be placed into storage facilities for consumption or resale.

Diversion - All special fuel transported in a motor vehicle with a capacity of more than five thousand four hundred (5400) gallons. A shipping paper/bill of lading stating name of purchaser, type of fuel, total gallons, origin state and destination state, anytime an incorrect shipping paper has been issued or fuel is diverted to another state.

Diversion Number - The diversion to be reported by the company diverting the fuel. The diversion number must be obtained before the diversion occurs. Contact the National Fuel Diversion Registry (NFDR) at (888) 367-1600 to obtain the diversion number.

Eligible Purchaser - One who is in good standing with the department and is authorized to make the election to defer paying the special tax to the supplier until the due date of the supplier's return.

Export - When the seller delivers fuel out-of-state, or when delivered by or for the purchaser.

Exporter - Means any person, other than a supplier, who purchases special fuel in Indiana for the purpose of transporting or delivering to another state.

Heating Oil - Special fuel that is burned in a boiler, furnace, or stove for heating or industrial purposes.

Import - When fuel is delivered into Indiana from out-of-state by or for the seller or the purchaser.

Import Verification Number - (IVP) A number assigned by the department with respect to a single transport truck delivery into Indiana from another state upon request for an assigned number by a licensed importer or transporter carrying undyed or unmarked special fuel, or both, into Indiana for the account of a licensed importer.

Invoiced Gallons - Gallons accurately billed on an invoice on payment to a supplier.

Mode - Method of transporting special fuel (T=Truck, R=Rail, PL=Pipeline, and S=Ship.)

Motor Vehicle - A vehicle designed principally for road use and that is propelled by an internal combustion engine or motor.

Glossary

Permissive Supplier - Any person who does not meet the geographic jurisdictional connections to Indiana required of a supplier, but who holds an inventory position in a federally qualified terminal located outside of Indiana and who is registered under Section 4101 of the Internal Revenue code.

Person - A natural person, a partnership, a firm, an association, a corporation, a representative appointed by a court, the state, or any other entity, group or syndicate.

Rack - A dock, a platform, or an open bay with a series of metered pipes and hoses for delivering special fuel from a refinery or terminal into a motor vehicle, rail car, or marine vessel.

Received - The removal from any refinery or terminal in Indiana, or the entry into Indiana of any special fuel for consumption, use, sale or warehousing except for transfer in bulk into or within a terminal in Indiana between registered suppliers.

Retailer - The person that is in the business of selling or distributing special fuel to the end user.

Supplier - A person that imports or acquires special fuel by pipeline or marine vessel into a terminal or that imports special fuel into Indiana from a foreign country, or that produces, manufactures or refines special fuel within Indiana or that owns special fuel in the pipeline and terminal distribution system in Indiana and registered under Section 4101 of the Internal Revenue Code.

Terminal - Fuel storage and distribution facility that is supplied by pipeline or marine vessel, and from which special fuel may be removed at a rack and that is registered as a qualified terminal by the Internal Revenue Service.

Terminal Operator - The person who by ownership or contractual agreement is charged with the responsibility and physical control over the operation of the terminal.

Transporter - The person and its agent, including the driver, that transports special fuel.

Transmix - Fuel used as a buffer between two (2) different products in a pipeline shipment, or a mix of two (2) different products within a refinery or terminal that results in an off-grade mixture.

Wholesaler - A person that acquires special fuel from a supplier or from another wholesaler for subsequent resale to a retail establishment or bulk end user by tank cars, motor vehicles, or both.